

### **Abstract**

The present invention relates to a compensator film having multilayer structure including both negative optical retardation in thickness direction and optical retardation in in-plane direction at the same time to improve wide view angle, in which a polymer  
5 base layer provides optical retardation in in-plane direction, organic or organic/inorganic hybrid protective layer formed on the base layer contributes to the improvement of mechanical properties such as curl prevention and polymer orientation of coating layer, and the out-most layer, a polymer coating layer, endows optical retardation in thickness direction. The multilayer, in which each layer is individually  
10 functioning, enables the preparation of a compensator film having proper optical retardation.